

**2024 BUDGET**

Approved by Congregational Meeting December 17, 2023

Revised December 18, 2023

	APPROVED/REVISED 2024	FINAL 2023
<b>INCOME</b>		
<b>Pledged Income</b>		
Estimated Pledges	\$799,474	\$851,015
<b>Subtotal Pledged Income</b>	<b>\$799,474</b>	<b>\$851,015</b>
<b>Nonpledged Income</b>		
Donations	\$79,736	\$56,520
1-401100 - Donations	\$43,536	\$18,720
1-402000 - UUCA Plate Collections	\$16,200	\$21,000
1-402005 - Donations: Implied 2024 Pledge	\$20,000	\$16,800
Sales Revenue	\$0	\$1,000
1-403550 - Sales Revenue: Merchandise Sales	\$0	\$1,000
Fundraising	\$33,000	\$58,219
1-407016 - Coffee and PoundCake Donations	\$3,000	\$0
1-407100 - Fundraising: Annual Budget Shortage	\$30,000	\$58,219
Program Income	\$6,760	\$3,000
1-405510 - Program Income: Elem. OWL	\$2,800	\$0
1-405528 - Program Income: Moravian Love Feast	\$2,760	\$3,000
1-405552 - Program Income: Jr./Sr. OWL	\$1,200	\$0
Rental Income	\$111,569	\$104,200
1-406000 - Rental Income: General	\$100,000	\$100,000
1-406001 - Rental Income: Staff Offset	\$7,960	\$3,000
1-406002 - Rental Income: Staff FICA Offset	\$609	
1-406003 - Rental Income: Supplies Offset	\$1,000	\$1,200
1-406004 - Rental Income: Contractor	\$2,000	\$0
Other Income	\$72,843	\$30,654
1-408000 - Interest Income	\$3,840	\$0
1-408002 - Points Program Income	\$1,000	\$1,000
1-408004 - Prior-Year Carryover	\$0	\$29,654
1-408011 - Endowment Loan Carryover	\$67,193	
1-408012 - Congregational Retreat Fees	\$810	
<b>Subtotal Nonpledged Income</b>	<b>\$303,908</b>	<b>\$253,593</b>
<b>Nonbudgeted Income</b>		
1-409037 - NBI: Congregational Retreat	\$0	\$14,000
1-409501 - Employee Retention Tax Credit	\$143,000	
<b>Subtotal Nonbudgeted Income</b>	<b>\$143,000.00</b>	<b>\$14,000</b>
<b>TOTAL INCOME</b>	<b>\$1,246,381</b>	<b>\$1,118,608</b>

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**APPROVED/REVISED****2024****FINAL****2023****EXPENSES****Personnel Costs**

Senior Minister	\$153,840	\$148,743
1-500000 - Salary: Senior Minister	\$110,000	\$105,000
1-500200 - Insurance: Senior Minister	\$22,079	\$17,910
1-500400 - Prof. Exp: Senior Minister	\$7,300	\$9,400
Part-Time Assistant Minister	\$44,978	\$86,825
1-500001 - Salary: Part-Time Assistant Minister	\$35,000	\$61,500
1-500101 - FICA: Part-Time Assistant Minister	\$2,678	\$4,705
1-500201 - Insurance: Part-Time Assistant Minister	\$0	\$7,200
1-500301 - Pension: Part-Time Assistant Minister	\$2,800	\$4,920
1-500401 - Prof. Exp: Part-Time Assistant Minister	\$2,500	\$4,500
1-500601 - Hire Exp: Part-Time Assistant Minister	\$2,000	\$4,000
Director of Lifespan Religious Education	\$96,308	\$95,696
1-500002 - Salary: Dir. of Religious Education	\$67,627	\$67,627
<i>Total UUA Health Insurance Premium Paid</i>	<i>\$15,542</i>	
<i>Required Employee Contribution</i>	<i>(\$1,500)</i>	
1-500202 - Insurance: Dir. Religious Education	\$14,042	\$13,428
Youth Ministries Coördinator	\$13,995	\$11,196
1-500024 - Salary: Youth Ministries Coörd	\$13,000	\$10,400
Director of Music	\$98,586	\$98,607
1-500006 - Salary: Director of Music	\$72,569	\$72,569
<i>Total UUA Health Insurance Premium Paid</i>	<i>\$11,804</i>	
<i>Required Employee Contribution</i>	<i>(\$1,500)</i>	
1-500206 - Insurance: Dir. of Music	\$10,304	\$10,327
Lead Audio Tech	\$16,860	\$15,736
Lead Video Tech	\$16,148	\$15,071
Accompanist	\$0	\$15,825
Director of Communications	\$78,664	\$74,286
1-500012 - Salary: Director of Communications	\$58,000	\$54,000
<i>Total UUA Health Insurance Premium Paid</i>	<i>\$11,087</i>	
<i>Required Employee Contribution</i>	<i>(\$1,500)</i>	
1-500212 - Insurance: Director of Communications	\$9,587	\$9,835
Director of Finance & Administration	\$122,455	\$121,910
1-500030 - Salary: Dir of Finance & Admin	\$91,524	\$91,524
<i>Total UUA Health Insurance Premium Paid</i>	<i>\$15,107</i>	
<i>Required Employee Contribution</i>	<i>(\$1,500)</i>	
1-500230 - Insurance: Dir of Finance & Admin	\$13,607	\$13,062
Administrative Assistant	\$62,152	\$58,487
1-500036 - Salary: Office Assistant	\$41,600	\$41,600
<i>Total UUA Health Insurance Premium Paid</i>	<i>\$15,542</i>	
<i>Required Employee Contribution</i>	<i>(\$1,500)</i>	
1-500236 - Insurance: Office Assistant	\$14,042	\$13,428
1-500336 - Pension: Office Assistant	\$3,328	\$277

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Bookkeeper	\$64,236	\$65,462
1-500005 - Salary: Bookkeeper	\$52,000	\$52,000
<i>Medicare + Supplement Premiums</i>	<i>\$5,598</i>	
<i>Deduction from Reimbursement</i>	<i>(\$1,500)</i>	
1-500205 - Insurance: Bookkeeper	\$4,098	\$5,324
Sexton	\$59,579	\$59,401
1-500033 - Sal/Wage: Sexton	\$41,600	\$41,600
<i>Total UUA Health Insurance Premium Paid</i>	<i>\$12,969</i>	
<i>Required Employee Contribution</i>	<i>(\$1,500)</i>	
1-500233 - Insurance: Sexton	\$11,469	\$11,291
Office Administrator	\$63,846	\$69,402
1-500004 - Salary: Office Administrator	\$52,000	\$52,000
<i>Medicare + Supplement Premiums</i>	<i>\$5,208</i>	
<i>Deduction from Reimbursement</i>	<i>(\$1,500)</i>	
1-500204 - Insurance: Office Administrator	\$3,708	\$9,264
Staff Training/Retreats	\$0	\$3,000
<b>Subtotal Personnel Costs</b>	<b>\$891,647</b>	<b>\$852,823</b>
<b>Departments</b>		
Adult Religious Education	\$1,500	\$1,500
Board of Trustees	\$500	\$1,600
Professional Fees		
1-520238 - Registration Fees: Board of Trustee	\$0	\$800
General		
1-520516 - Training: Board Retreat	\$500	\$800
Healthy Relations Committee	\$0	\$200
Buildings & Grounds	\$131,875	\$117,732
General	\$57,653	\$44,517
1-530000 - Repairs & Maintenance	\$2,000	\$1,000
1-530002 - Licenses/Permits/Inspections	\$2,143	\$2,610
1-530004 - Custodial	\$22,000	\$20,840
1-530006 - Grounds Maintenance/Landscaping	\$10,000	\$8,400
1-530008 - HVAC	\$8,730	\$8,730
1-530010 - Elevator/Lift maintenance	\$7,680	\$912
1-530011 - Fire/Security Monitoring	\$3,800	\$825
1-530012 - Pest Control	\$1,300	\$1,200
Insurance	\$18,900	\$16,987
Supplies & Equipment	\$6,000	\$7,572
1-530300 - Facility Supplies & Equipment	\$5,000	\$5,172
1-530320 - Furniture, Fixtures & Equipment	\$1,000	\$2,400
Telephone/Internet	\$5,064	\$4,828
1-530400 - Internet—prev. Telephone & Internet	\$3,876	\$3,669
1-530402 - Telephone Service Contract	\$1,188	\$1,159
Utilities	\$44,258	\$43,828
1-530500 - Electricity	\$38,400	\$38,400

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1-530504 - Water & Sanitation & Recycling & FOG	\$3,794	\$4,396
1-530506 - Dekalb Co. Storm Water Fee	\$2,064	\$1,032
Childcare	\$13,510	\$14,315
Professional Fees		
1-540228 - Consulting: Childcare	\$13,260	\$13,515
Supplies		
1-540312 - Program Supplies: Childcare	\$250	\$800
Coffee	\$1,680	\$1,925
Communications	\$6,443	\$11,555
Printing		
1-550100 - 3rd Party Printing: Communications	\$1,000	\$1,000
General		
1-550600 - Subscriptions: Communications	\$1,500	\$1,500
1-550615 - Offline Advertising: Communications	\$0	\$1,055
1-550620 - Online Advertising: Communications	\$1,000	\$1,000
1-550625 - Promo Merchandise: Communications	\$0	\$3,000
1-550630 - Website: Communications	\$573	\$1,000
1-550635 - DigDirect Marketing: Communications	\$2,370	\$3,000
Children's Religious Education	\$7,300	\$4,000
CRE: Preschool - 5th Grade		
Supplies		
1-555312 - Program Supplies: CRE PS-5th	\$3,500	\$3,000
CRE: Elementary OWL		
Supplies		
1-560312 - Program Supplies: CRE Elem. OWL	\$2,800	\$0
CRE: Family Programs		
Supplies		
1-565312 - Program Supplies: CRE Family Prog.	\$1,000	\$1,000
Denominational Affairs	<del>\$20,000</del>	<del>\$20,000</del>
Membership Ministries	\$3,310	\$1,300
Membership	\$1,750	\$750
Professional Fees		
1-715230 - Volunteer Apprec/Leadership Dev	\$250	\$250
Supplies		
1-715312 - Program Supp: Membership Ministries	\$1,500	\$500
Small Group Ministry	\$750	\$550
Congregational Retreat	\$810	
1-716000 - Rental Deposit/Fees	\$810	
Music	\$10,100	\$5,400
Professional Fees		
1-605228 - Consulting: Music	\$10,100	\$5,400
Operations	\$58,124	\$61,234
Printing		
1-615100 - Printing: Toner & Supplies	\$3,800	\$3,600

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<b>Professional Fees</b>		
1-615228 - Consulting - IT: Operations	\$3,486	\$8,500
1-615250 - Consulting: Accounting Fees	\$0	\$1,000
1-615270 - Consulting: Security/Traffic Contrl	\$11,681	\$16,080
<b>Supplies</b>		
1-615310 - Office Supplies: Operations	\$1,800	\$4,800
1-615315 - Kitchen Supplies: Operations	\$600	\$600
<b>General</b>		
1-615508 - Postage/Shipping: Operations	\$600	\$600
1-615509 - Computer Equip/Software: Operations	\$600	\$600
1-615513 - Fees/Licenses: Operations	\$120	\$500
1-615518 - Bank Fees: Operations	\$2,760	\$2,400
1-615522 - Payroll Processing: Operations	\$3,120	\$3,120
1-615524 - Background Checks: Operations	\$300	\$300
1-615530 - Software Support: Operations—ACS	\$8,340	\$6,274
1-615531 - Software Support: Operations—eSPACE	\$2,304	\$0
1-615540 - Subscription: Zoom	\$1,560	\$1,710
1-615550 - Subscription: Soundtrack Your Brand	\$0	\$530
1-615560 - Subscription: XOGO license	\$360	\$360
<b>Bank Fees</b>		
1-799098 - Merchant Services Fees (Ops & CC)	\$3,050	\$1,560
1-799099 - Merchant Services Fees: ACH/CC/DC	\$13,643	\$8,700
Pastoral Care	\$788	\$788
Lay Ministry Program	\$500	\$500
<b>Supplies</b>		
1-630312 - Program Supplies: Lay Min. Program	\$500	\$500
Pastoral Care	\$288	\$288
<b>Supplies</b>		
1-635312 - Program Supplies: Pastoral Care	\$288	\$288
<b>Rental Offset</b>		
1-606001 - Rental Expense: Staff Wages	\$7,960	\$3,000
1-606002 - Rental Expense: Staff FICA	\$609	
1-606003 - Rental Expense: Supplies	\$1,000	\$1,200
1-606004 - Rental Expense: Contractor Pay	\$2,000	\$0
Social Justice	\$500	\$1,000
Hope School	\$500	\$1,000
Stewardship Committee	\$1,000	\$1,000
Worship	\$17,030	\$9,970
<b>Worship</b>		
<b>Professional Fees</b>		
1-725228 - Consulting: Worship	\$3,000	\$1,800
1-725230 - Honorarium: Worship	\$8,750	\$2,450
<b>Supplies</b>		
1-725306 - Flowers: Worship (see 1-405544)	\$780	\$720

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1-725312 - Program Supplies: Worship	\$3,000	\$2,400
1-725313 - Program Supplies: Moravian	\$1,500	\$2,600
Youth Religious Education	\$3,650	\$3,400
YRE: YRUU		
Supplies		
1-735312 - Program Supplies: YRE YRUU	\$600	\$1,000
YRE: Junior YRUU		
Supplies		
1-740312 - Program Supplies: YRE Junior YRUU	\$600	\$400
YRE: Leadership Teams		
Supplies		
1-750312 - Program Supplies: YRE Leadership	\$500	\$500
YRE: Coming of Age		
Supplies		
1-755312 - Program Supplies: YRE Coming of Age	\$750	\$1,500
YRE: Jr./Sr. OWL		
Supplies		
1-760312 - Program Supplies: YRE Jr./Sr. OWL	\$1,200	\$0
<b>Subtotal Departments</b>	<b>\$268,879</b>	<b>\$241,119</b>
<b>Nonbudgeted Expense</b>		
1-798037 - NBE: Congregational Retreat	\$0	\$14,000
<b>Reserve Accounts</b>		
1-765003 - Sabbatical Fund Expenses	\$0	\$10,666
<b>TOTAL EXPENSES</b>	<b>\$1,160,526</b>	<b>\$1,118,608</b>
<b>OTHER INCOME</b>		
1-799105 - Transfer from Restricted Account	\$54,477	\$0
1-800001 - Rev It Up Reserve	\$44,977	\$0
1-800002 - Growth Initiative Fund	\$4,950	
1-800008 - Sabbatical Fund	\$4,550	
<b>Subtotal Other Income</b>	<b>\$54,477</b>	<b>\$0</b>
<b>OTHER EXPENSES</b>		
1-765900 - Replenish Restricted Reserve	\$34,816	
1-765902 - Replenish Emergency Capital Reserve	\$5,516	
1-799505 - Repay Endowment Loan	\$100,000	\$0
<b>Subtotal Other Expenses</b>	<b>\$140,332</b>	<b>\$0</b>
<b>NET</b>	<b>\$0</b>	<b>\$0</b>